



7217/65186

AF/2644
IPW**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of: Kazunobu Kubota
Serial No.: 09/920,133
Filed: August 1, 2001
For: APPARATUS FOR AND METHOD OF PROCESSING AUDIO SIGNAL
Group A. U.: 2644
Date: November 18, 2005

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an Amendment in the above-identified application.

No fee is required.

The fee has been calculated as shown below.

Total claims in excess of 20 previously paid for, at \$50 (\$25) .

Independent claims in excess of 3 previously paid for, at \$200 (\$100) .

Additional Fee for this Amendment .

This response is being filed within the first month, second month, third month, fourth month, fifth month following the expiration of the term originally set therefor. Applicants Petition for an extension, and the fee of \$120 (\$60), \$450 (\$225), \$1,020 (\$510), \$1,590 (\$795), \$2,160.00 (\$1,080.00) is due and paid herewith.

The fee of \$ set by 37 C.F.R § 1.114 for the RCE is due and paid herewith.

Please charge any additional fees or credit any overpayment to Deposit Account No. 03-3125.

COOPER & DUNHAM, LLP

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7217/65186

Response under 37 CFR
1.116
Group AU 2644
Expedited Procedure

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Kazunobu Kubota

Serial No.: 09/920,133

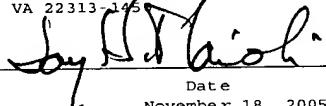
Filed : August 1, 2001

For : APARATUS FOR AND METHOD OF PROCESSING AUDIO
SIGNAL

Group A.U.: 2644

Examiner : Minsun Harvey

I hereby certify that this paper is being deposited
this date with the U.S. Postal Service in first class
mail addressed to: Commissioner for Patents, P.O. Box
1450 Alexandria, VA 22313-1450


Jay H. Maioli
Reg. No. 27,213

Date
November 18, 2005

November 18, 2005
1185 Avenue of the Americas
New York, NY 10036
(212) 278-0400

AMENDMENT AFTER FINAL UNDER 37 CFR 1.116

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Official Action of October 6, 2005,
Applicant respectfully requests that the above-identified
application be amended as follows.

Amendments to the specification begin on page 3 of this
Amendment.

Amendments to the claims are reflected in the listing of

claims that begins on page 4 of this Amendment.

The Remarks portion begins on page 10 of this Amendment.